



ATLAS Multi Academy Trust

EXPENSES AND BENEFITS POLICY

Trust sub-committee: Resources, Audit and Risk Committee

Co-ordinator: Finance Director / Phil O'Neill

Last Reviewed: Spring 2023

Next Review: Spring 2025

St Albans Girls' School : Beech Hyde Primary School and Nursery : The Adeyfield Academy

Signed by:
Margaret Chapman
Executive Head Teacher

Signed by:
Rachael Kenningham
Chair of ATLAS Board of Directors

1.	RATIONALE	
	1.1	As a general rule, staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of the Trust's business.
	1.2	There is a fundamental requirement on all staff that they should not obtain any personal financial benefit through their employment by ATLAS Multi Academy Trust (The Trust) other than their agreed salary. Any breach of this requirement may lead to disciplinary procedures. Relevant staff are required to disclose any pecuniary or other links they may have with The Trust suppliers by means of a completed entry in the Register of Interests.
	1.3	The Trust recognises that there are situations where an employee may be entitled to benefits in addition to their salary. This policy sets out the provisions and criteria for additional benefits.
	1.4	Staff must also be aware that public relations and perceptions require that The Trust not only has a rigorous, effective and transparent Staff Expenses and Benefits policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the internal and external auditors will be requested to carry out periodic targeted reviews of the application of the policy.
	1.5	The Executive Headteacher, as formally designated Accounting Officer, is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which The Trust public funding is put, and this policy contributes to the framework within this accountability sits.
2.	AIMS	
	This policy will ensure that the school complies with Inland Revenue regulations. It is therefore essential that the procedures detailed in this policy are followed when making an expenses claim or accepting a benefit or gift. This will enable the school to make the reimbursement of expenses without deduction of tax.	
3.	PROCEDURES	
	3.1	Authorisation Procedures
	3.1.1	Payments to members of staff for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and expenses claim form. This form must not be

			used by an individual to reclaim for example the costs of equipment, which should be ordered using the requisition/ purchase ordering system and paid with an invoice.																				
		3.1.2	The procedures for the reimbursement of expenses incurred by staff while engaged on school business are set out below. All staff wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.																				
		3.1.3	Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.																				
		3.1.4	The authorised claim form together with supporting documents should be sent to the Finance Team for payment.																				
		3.1.5	Before any expenses are paid they will require approval and authorisation. The Schools Appointed person will approve travel claims relating to CPD and the COO or School Business Manager will approve all other travel claims. The Headteacher will then authorise all travel claims for their school. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.																				
		3.1.6	Payment will be made via payroll except for some expenses relating to exchange visits, foreign visits and school journeys undertaken in one day. See appropriate section below for details of how these expenses can be reclaimed.																				
		3.1.7	If a member of staff attempts to submit a false claim this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.																				
	3.2	Travel expenses																					
		3.2.1	Car Mileage																				
			<p>In accordance with Inland Revenue regulations, the first 10,000 business miles per annum travelled by a member of staff in his/her own car will be reimbursed at the higher rate. Mileage above 10,000 miles per annum will be paid at the lower rate. The rates which will be reimbursed are set annually by the Inland Revenue but the current approved school rates are:</p> <p>Up to 10,000 miles - 45.0p per mile for business use Up to 10,000 miles - 40.0p per mile for attending CPD training Over 10,000 miles - 25.0p per mile Passenger miles – 3.0p per mile</p> <p>Normally mileage claims will be paid only for journeys which start and end at school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school should be deducted from the total mileage claim for the journey. Total mileage should be confirmed by the attachment of a print out from a route planner website unless the mileage is between Trust sites where this is not necessary and the amounts below should be claimed.</p> <table border="1"> <thead> <tr> <th colspan="4">Allowable Mileage claim for TRIPS between TRUST locations</th> </tr> <tr> <th>FROM \ TO</th> <th>Adeyfield</th> <th>Beech Hyde</th> <th>STAGS</th> </tr> </thead> <tbody> <tr> <td>Adeyfield</td> <td>n/a</td> <td>9.30</td> <td>6.60</td> </tr> <tr> <td>Beech Hyde</td> <td>9.30</td> <td>n/a</td> <td>4.00</td> </tr> <tr> <td>Stags</td> <td>6.60</td> <td>4.00</td> <td>n/a</td> </tr> </tbody> </table> <p>The school does not normally pay travel from home to normal place of work. In the circumstance of a “second trip” – such as an out of hours’ journey, if the Headteacher has approved the journey it is possible to claim the full mileage, but you should be aware that the reimbursed mileage is taxable.</p>	Allowable Mileage claim for TRIPS between TRUST locations				FROM \ TO	Adeyfield	Beech Hyde	STAGS	Adeyfield	n/a	9.30	6.60	Beech Hyde	9.30	n/a	4.00	Stags	6.60	4.00	n/a
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		<p>Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form (see Appendix 1).</p> <p>The school will not, under any circumstances, reimburse parking or speeding fines.</p>								
	3.2.2	Insurance								
		<p>As the school does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with school business.</p> <p>The mileage rates payable by the school include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.</p>								
	3.2.3	Public Transport								
		<p>Wherever possible employees should travel by train or bus or car share when making the same journey.</p> <p>Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable.</p>								
	3.2.4	Rail Travel								
		<p>Wherever possible employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.</p> <p>The school is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this where their attendance is required as a representative of the school and in such circumstances, prior approval must be obtained from the Headteacher.</p>								
	3.3	Subsistence Allowance: Daily and Overnight								
	3.3.1	The subsistence rates listed below represent the maximum permissible rates available.								
	3.3.2	Where staff travel on school business the school will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.								
	3.3.3	The school will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.								
	3.3.4	Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, video hire etc. will not be reimbursed by the school and these should be deducted from any bills submitted for reimbursement.								
	3.3.5	Subsistence								
		<p>Employees may claim cost of subsistence where they must take refreshments/meals at a venue other than the school, and where this is not provided as part of the event/activity. Receipts are required to support all claims and must detail any VAT.</p> <p>Maximum Claim:</p> <table> <tr> <td>Breakfast</td> <td>£5.00 (if leaving home before 6am)</td> </tr> <tr> <td>Lunch</td> <td>£6.50</td> </tr> <tr> <td>Tea</td> <td>£3.00 (if working beyond 6pm)</td> </tr> <tr> <td>Evening Meal</td> <td>£10.00* (if working beyond 8 pm)</td> </tr> </table>	Breakfast	£5.00 (if leaving home before 6am)	Lunch	£6.50	Tea	£3.00 (if working beyond 6pm)	Evening Meal	£10.00* (if working beyond 8 pm)
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	3.4	Entertaining
	3.4.1	The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school and where prior approval from has been granted.
	3.4.2	Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner to include wines and gratuities.
	3.4.3	It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.
	3.4.4	The following information should be included on/with expense claim forms regarding entertaining expenditure: (a) names of attendees (b) the organisation they represent (c) the purpose of the entertainment (e.g. negotiation of contract) (d) appropriate receipts.
	3.4.5	If you are embarking upon an educational visit or journey, would you please consider the following when preparing your budget:
	3.5	Exchange Visits
	3.5.1	Staff may wish to use some of the following allowances. It should be emphasised that these are maximum allowances and they may not necessarily be required. Subsistence allowance for visitors. If a member of staff entertains foreign visitors it has been agreed that we allow up to a maximum of £15 per visitor per day for providing accommodation and meals. If entertaining more than 1 visitor at any one time, then for each additional visitor the allowance is £10 per person per day. Receipts are not required for this allowance. Entertainment allowance for visitors. It has been agreed that if a member of staff needs to entertain a foreign visitor then a maximum of £30 per visitor per week is allowed. In addition, there is a maximum of £30 for the host plus a further £30 for the host's partner. Receipts are required for this.
	3.6	Foreign visits (this could include ski trips, cultural trips, return exchange visits)
		While abroad a maximum of £10 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are not required and funding is claimed as part of the TRIP either in foreign currency or on the FairFX cards If staying with a foreign family, then up to £20 may be spent on gifts for the foreign family. Receipts are required for this.
	3.7	School journeys undertaken in one day
		With prior approval and if within the budget allocation for the trip, for one day visits in this country each member of staff may claim up to a maximum of £7 as an allowance for additional expenses such as coffee, tea etc. Receipts are not required for this and funding is claimed as part of the TRIP
	3.8	Miscellaneous expenses
		Telephones Calls and Mobile phones.

	<p>Business calls made from a home telephone by staff may be reimbursed subject to their inclusion on the expenses claim form and the provision of an itemised telephone bill. Each school will not bear the cost of any part of the rental nor of any private calls.</p> <p>Each school provides mobile telephones only where a specific operational need arises. It is the policy of the school that no private use is made of these telephones except in emergencies. If any private use is involved, then the staff member will be required to reimburse the school for the cost of the call.</p> <p>Each school will not reimburse staff for the rental of personal mobile telephones but will meet the cost of business calls made on the phones subject to evidence of the calls being provided with the expenses claim form.</p>
3.9	Interview Expenses
	3.9.1 The school is unable to support expense claims for attendance at interview.
3.10	Expenses Claimable
	<ul style="list-style-type: none"> • Subsistence (Breakfast, Lunch, Dinner, Tea, Hotel B&B) – only claimable on an overnight stay and must reflect actual cost up to a maximum (see above) • Public Transport (trains, buses, ferries) • Taxis • Airfare (internal flights only, as long as this is the overall cheapest option. For the full journey). Proof of this will be required. • Car Parking • Congestion Charge • Toll Charge • Telephone calls
3.11	Expenses Not Claimable
	<ul style="list-style-type: none"> • Employees acting as agents for the school – where an employee pays for any goods and • services which are not specifically consumed by the employee then the reimbursement • should be made via accounts payable (cheque request form) • Relocation expenses • Post entry training • Professional subscriptions • Parking and Speeding fines
3.12	Staff Benefits
	<ul style="list-style-type: none"> • There are a number of staff benefits which have been agreed by the Trustees that may be given in addition to salary. These include:- • Electric Car Scheme whereby employees can lease an electric car with deductions being taken using the salary sacrifice scheme. Please see “Non Business Use Lease Car Procedure policy” for details. • Essential Car User Allowance whereby specific posts graded M4 or above receive a car allowance. Please see Essential Car User Allowance policy for details. • Free breakfast and/or lunch for working on inset days when the Academy is closed (maximum cost per head £6.00 per day). • Free tea and coffee in the staff room. • Free lunch for staff who do a lunchtime duty or run a lunchtime club on the day of the duty or club. • New Staff and those leaving are invited to a tea party with School Governors in the school. The cost of this will be no more than £3.00 per head. • Existing staff may claim a cash reward (paid via payroll) or shop vouchers for referring a new employee that has successfully passed a probation period. The se benefits are

recorded and taxed via payroll.. A P11D form may be required if over the 'trivial benefit threshold.

- Opportunity to have an annual consultation and health check with a nurse practitioner
- Staff are given gifts for long service to the school (including service in Hertfordshire Local Authority), as follows:

Length of Service	Amount of Award
10 years	Digital clock (value £5)
20 years	Two engraved glasses (value £10)
30 years	Paperweight (value £15)
40 years	

Staff leaving the school will be given a gift up to the value of £15 depending upon their length of service.

3.13 Contributions towards Fees for Approved Qualifications and Related Study Leave

- The Trust takes a positive view of staff wishing to further their qualifications. The Academy will contribute a one off sum of up to £1,500 per year or provided the course is directly relevant to the staff member's work at the Academy or will enable the staff member to make further valuable contributions towards his/her work at the Academy.
- Approval for such contributions will be at the discretion of the Executive Headteacher. Contributions above this amount will require approval of the Chair of Trustees.
- Any study leave required for the course during ordinary hours must have prior approval from the Headteacher and will be counted as unpaid leave.
- Staff members will be required to sign an agreement that binds them to:-
- Repay in full any contribution to their course fees if they leave the Academy within a year of completing the course; or
- Repay half of any contribution towards their course fees if they leave the Academy within 1-2 years of completing the course, and one third of the costs if they leave the Academy within 2-3 years of completing the course.

4. EVALUATION AND MONITORING

This policy will be reviewed every two years by the Governors' Resources, Audit and Risk Committee



ATLAS Multi Academy Trust

TRAVEL AND EXPENSES CLAIM FORM

A	Name	Home Address

B	From	To	Vehicle insurance issued by:

Mileage Claim – Enter Journeys in section 2 below

	Miles	Rate/mile	Total claimed
C	Business	45p	£
	CPD/Training miles	40p	£
	Passenger Miles	3.0p	£

Expenses Claim – Enter Journeys in section 2 below

	Amount	Total claimed
D	Fares	£
	Car Parking	£
	Subsistence	£
	Other	£

TOTAL CLAIMED

£

Section 2 - Detail of Journeys – Enter totals in section C or D above

	Date	Started from	Places visited and purpose of journey	Finished at	Total miles	No. of passengers	Fares/ Car Parking	Subsistence
E								
	TOTALS						£	£

F	Claimant signature; <i>I certify that the insurance policy relating to the vehicle used by me on official HCC business includes Business Use, that my driving licence is valid for the vehicle I used for HCC business and that the mileage/expenses claimed have been necessarily incurred by me on HCC business</i>	Authorised by (Print name):
	Signed: _____ Date: _____	Signed: _____ Date: _____

G	IF THIS FORM IS NOT FULLY AND CORRECTLY COMPLETED, SIGNED AND ACCOMPANIED BY ALL RELEVANT RECEIPTS IT WILL BE RETURNED AND EXPENSES WILL NOT BE PAID
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NOTES ON COMPLETION OF TRAVEL AND EXPENSES CLAIM FORM

- A** Enter your full name and address.
- B** Enter the dates of the claim and the Insurance company who ensures the vehicle used for the journey. This insurance must include Business Use.
- C** Enter the total miles you are claiming. This should be the totals from Section 2 at the bottom of the form. Although the rate is the same please make sure that business miles are entered separately from training miles.
- D** Enter the total fares, car parking and subsistence that you are claiming. These should be taken from the totals from Section 2 at the bottom of the form.
- E** Enter the details of all the journeys that you are claiming for. Use more than one line if necessary. This is a brief description of where you went and the reason for your journey.

For an expense claim put the nature of the expense e.g. car park at station.

Expenses Claimable

- Subsistence: Single Status agreement only allows subsistence to be claimable if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast	£ 5.00
Lunch	£ 6.50
Tea	£ 3.00
Dinner	£10.00
- Public Transport Fare (train, bus, ferry)
- Taxis
- Airfare
- Car Parking
- Congestion Charge
- Toll Charge

The Trust does not normally pay Home to Normal Place of Work miles. In the circumstance of a “second trip” – such as on out of hours journey, if the Head has approved the journey it is possible to claim the full mileage, you should be aware that the reimbursed mileage is taxable.

- F** Read the declaration and sign the claim form.
- Ensure that the form is fully and correctly completed, signed and accompanied by all relevant receipts. If this is not done it will be returned and expenses will not be paid.
- G** Hand the completed claim form to the designated assistant head.